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875—216.3(91D) Bona fide executive, administrative, and professional employees (including academic administrative personnel and teachers in elementary or secondary schools), and outside sales employees employed pursuant to 875—subrule 215.4(1). With respect to each employee in a bona fide executive, administrative, or professional capacity (including employees employed in the capacity of academic administrative personnel or teachers in elementary or secondary schools), or in outside sales, as defined in 875—218.1(91D) to 218.5(91D) (pertaining to so-called "white collar" employee exemptions), employers shall maintain and preserve records containing all the information and data required by 216.2(1) except paragraphs "f" and "g" and, in addition, the basis on which wages are paid in sufficient detail to permit calculation for each pay period of the employee's total remuneration for employment including fringe benefits and perquisites. (This may be shown as the dollar amount of earnings per month, per week, per month plus commissions, etc., with appropriate addenda such as "plus hospitalization and insurance plan A," "benefit package B," "two weeks' paid vacation," etc.).

SOURCE: 29 CFR 516.3.